

**Town of Brentwood
Budget Committee**
Minutes of January 12, 2015

Present: Elyse Seeley (Chair), Bill Faria, John Lyon, Dianne Vosgien, (School Board Rep), Malcolm Allison (by telephone), Krista Steger, Jeff Bryan (Selectmen Rep), Barbara Zvodar.

Visitors: Lisa Swasey, Ron Kew (Swasey School Principal), Melissa Litchfield, Paula Rushia, Wayne Robinson, Ken Christiansen, Amy Wilson, Meghan Wilson, Katey Wilson, Jessie Hollister, Tina Dennehy, Michael Morgan, Sgt H.D. Wood, Kevin Lemoine, Kim Woods, Liz Faria, Bob Mantegari

Chairperson Elyse Seeley called the meeting to order at 7:03 pm.

1. Motion to approve draft minutes from December 15, 2014, Barb/Dianne, Approved, as corrected, re: EMS budget, 8-0.
2. Krista announced the Cooperative SAU School Budget Hearing is set for Tuesday, January 13, 2015, at 7PM at the Exeter High School.
3. Budget Committee Openings, two for three years, and one for 2 years (William Faria and John Lyon for 3 years, Barbara Zvodar for 2 years). Anyone interested in running for these openings, the filing period is from Wednesday January 21, through Friday, January 30, 2015. File with the Town clerk at the Town Office.
4. Town Valuation is \$514,660,309.00. We have an under assessment of 3%, which will have to be made up with an increase in the tax rate to account for the difference. The town has begun the required 5 year total reevaluation.

BUDGETS FOR CONSIDERATION:

1. **Library – 4550-49 – :** Motion to discuss, Jeff/Dianne, Per latest budget printouts, the Library is over budget by \$1853.00 due to a salary line overage. The question came up: how was their budget managed to zero them out. Jeff stated the shortfall was reconciled from the total surplus by the Selectmen, and the Library returned \$2000 from their final payment. It was pointed out that the Library is paid quarterly, and they pay their bills from the payment from the town. The basement renovation was mostly paid from impact fees. The Library was asked to provide merit increase of half this year and half next year. The Library complied with that request and reduced their original budget of \$241,663.65. The increase is salary related, health insurance and retirement. Request to approve Library, in the amount of \$239,445.00, a 9.29% increase. **NOT approved**, 4-3-1.
2. **Police Department – 4210-17:** This budget request had been tabled pending a reconfiguration of the budget numbers and a reconsideration of coverage. The corrected number should be \$648,276.00 (due to reduction in benefits not computed). The expenses for replacement tasers was partially funded from impact fees. The total purchased was 13 new tasers to replace the outdated ones. Motion to approve in the amount of \$648,276.00, Jeff/Krista. Approved, 6-1-1 (Chair) Jeff will reopen at next week's Selectmen meeting to correct this budget number)

3. **Fire Department - 4220-19:** There was discussion on LOSAP (Length of Service Award Program, with is part of the Board of Selectmen budget. This is an incentive award for response to on call personnel. The receive this award based on response to on call request (over 104% calls)..The Department has a surplus of approximately \$42,800.00. There was a \$10,625 purchase of an Infrared camera, and a new radio \$4000 for the ambulance. The salary increase accounts for two (current) live-in personnel. (There are two college personnel, their contract is up this year, and we may get to replace them) There appears to be more requested than will be needed similar to this year's surplus. The Chief was asked to reduce his request by \$22, 955.00 to account for replacement live-ins. There is also an increase for a stipend for on call personnel (since it is difficult to get personnel in the summer months.) Motion to approve a flat budget, in the amount of \$350,319.00, Malcolm/John, approved 5-2-1.
4. **Highway Department – 4312-21:** There was a significant surplus in the Highway's budget this year: over \$85,000. This is after the Board of Selectmen approved the \$9595 purchase of an electric gate at the highway shed to limit access to the posted hours and to make it easier to enforce compliance, as well as signage. There is also an encumbrance for engineering work for repair of Prescott Road. This will be a two phase project over the next two years. A \$7000 spreader was purchased to repair shoulders throughout town. The highway surplus is \$85,027 at end of year. Motion to approve Public Works (including Snow and Ice – 4312-22, and Highway 4312-21) in the amount of \$413,996.00, approved 5-2-1.

SUMMARY OF TOWN Operating Budget:

There was a discussion of the overall expenditures of town budgets. There were three budgets that were overspent and needed to be reconciled: Library, Police and Zoning Board of Adjustment. After a reconciliation of end of year town budgets, there is a surplus of \$289,004.00 or 9.5% of the operating budget that was returned to the general fund (difference of \$3,046,926 budgeted versus \$2,757,922 total spent).

On 12/23/14 22% of Town Total Budget (OB and WA) plus revenues was returned \$1,027,873.40 at end of year.

Currently, with no offset or changes in recommended budgets, the tax impact will be approximately \$.17 cents per thousand (last year Town was .28 cents inclusive of all WA's). Krista indicated that the SAU 16 budget as proposed (which is lower than default) would add approximately \$.732 cents per thousand of assessed value – about a \$200 ave tax increase just from that (up from this year's .655 per thousand). At this time, the Budget Committee rests with the current Town budgets to be recommended, and will look at Warrant Articles next week.

BOARD of SELECTMEN Update

Jeff had nothing additional. The Selectmen are expecting Warrant Articles at the next Board meeting.

SCHOOL BOARD Update

Dianne provided a draft of the now approved proposed school operating budget, and a Warrant Article for the new teacher contract. We reviewed the proposed Swasey School operating budget, which is a reduction of \$86,475.00, which totals \$5,368,627.00.

There was a motion to discuss this school operating budget, Krista/Dianne, approved 8-0. There was much discussion on notes provided as a comparison of the operating budgets from 2002-03 up to the 2015-16 school years, staffing and enrollment changes. It provided a snapshot comparison of student populations and operating budgets (see attached).

The School Board believes the proposed operating budget best meets the needs of the school. The Board has also decided not to pursue full time kindergarten though they believe it is an important part of the educational program. The budget is 1.58% less than last year's budget. There was discussion that the per student costs as calculated by the SAU are the lowest in SAU16 and below the state average. The costs are in the \$12,000.00 to \$13,000.00 range. Costs have increased over the last several years, state shifting costs of retirement and inflation. The school board and school administration thinks this is a fair reflection of what is needed for the operation of the school for the coming year and asks Budcom for a recommendation of this proposal.

Discussion included the reduction of 81-82 pupils from 2008 (highest enrollment period) with steady increase in costs and minimal staffing changes, class sizes very small right now.

Motion to table this budget until next meeting, Malcolm/Jeff, approved to table, 5-2-1.

Dianne passed out and emailed the proposed, approved Teacher Contract. Motion to discuss Teacher Contract, Krista/Bill, approved to discuss, 7-0.

Budcom reviewed the proposed contract, as it reads: a three-year contract, with 2.25% increases for years one and two, and a 2.0% increase for year three for 186 contracted days of work. Last year's proposed was for 2.3% per year for three years. The 10-year employee annual bonus was increased from \$1500-\$3900 to \$1600-\$5000, with the clause now removed that disallows accumulation to the base for retirement calculations (there are currently 25 qualifying employees for this bonus). The health plan, as in last year's proposal, calls for teacher copays to be higher and a switch to a less expensive health plan. The change from last year is the HMO cost for a single person will be paid 95% by the District instead of 98-99% and the District will pay 90% of the POS plan instead of 93-94%. The HMO and POS cost for two- person and families will come down a ½% in year two. The Health Plan buyout costs to the District will be \$1200 for singles, \$1600 for two person and \$2000 for families, different from just \$1600 in the last proposal. 50K in Life insurance and of AD&D will continue to be paid 100%; 100% for Delta Dental singles, 70% of non-singles; long-term disability 100% paid; mentor and in-service stipends; 15 days paid sick leave, 3 paid personal days, 5 paid bereavement days, paid sabbatical leave after seven years of service, course reimbursement and paid educational expenses up to 8 approved credit hours.

The Brentwood Teachers Association and Brentwood School Board, approved this. The costs associated for salary and benefits are estimated to be \$46,260 for the first year, the second and third year estimates are \$66,371.00 and \$58,852.00 depending on staffing and benefits associated with future staff. Total cost of contract estimate: \$330,372.00.

Motion to table until next meeting, Malcolm/Jeff, approved to table, 5-2-1.

Public Comment:

Ken Christiansen commented that the students are very well prepared and he urged the BudCom to approve and recommend this operating budget and teacher contract.

Bob Mantegari believes everything must be looked at carefully for the sake of taxpayers and also urged people to show up for the SAU 16 Coop budget process because that is the largest burden for everyone.

Liz Faria stated that it appears that the school seems to be unfairly targeted and this budget is lower than last year. Also to compare 2003 to present is an unfair comparison. The teacher contract can not be changed and should be voted tonight.

Paula Rushia stated that if Budcom is comparing school from 2003-04 than other budgets also need to be compared over past years. Fire, Police and other town budgets need to be compared as well. These are very different times.

Jessie Hollister believes Budcom needs to consider that needs of students have changed, i.e. SpEd, a whole new student body and standards have changed, and many changes not within school's control but mandated.

Ron Kew: please consider that there is a lot of work that goes into this process and consider that our per-pupil costs are lowest in District. Jeff Bryan asked if this was truly the best budget they could come up with. Ron responded yes- this is the best offer for this year. It has been looked at and other things have been sacrificed to reach this budget.

Dianne stated that Budcom should be aware of the fact that teachers make sacrifices and purchases from their pockets because they care deeply about the students and want the best from students. There is a deep commitment on the part of the teachers both in hours given and personal \$\$.

Bill Faria stated that this should not be an adversarial process. We are not against anyone in town or in the school. We are trying to reach a compromise so that the voters and taxpayers are represented.

Elyse summarized that the average increase on this year's tax bill is \$575.00. Our job on Budcom is to not repeat that again next year – not tenable. We want to make sure everyone can afford to live here in town. We just finished digging at the town's Fire, Police, Highway and other budgets – no exceptions. We have to get to a place where everyone can pay their tax bills, and with three branches to the taxation process: town, Swasey, and the Coop, it is strictly numbers crunching, so we can allow people to stay in our town.

Dianne pointed out that the school plays it very close and that this is an 18 month projection and the school came in \$80,000.00 less while other budgets, which are year to year are not closer to actuals. Of course the Board and administration are going to defend and market this budget.

9:35 pm, Motion to adjourn, Dianne/Krista, approved 7-0

Minutes respectfully submitted by William C Faria

Attachments: 2

2014 SURPLUS SUMMARY: 12/18/14 + \$361,138.00 in OB
 1/20/15 + \$362,742.00

	Department and Line	Amount Overage 12/18	Last two week Expenditures	Date Approved by Selectmen
	Executive	10,307		
	TA	1,990		
	Town Meeting	12,726		
	Town Clerk	3,945		
	Elections	4,652		
	Tax Collector	3,335		
*	Assessing	34,870	\$32932.50 for cyclical data collection	12/23
	Information Systems	399		
	Finance	4,596		
	Budget Committee	237		
*	Legal	20,105	\$42000 (utility appeals and Pine Road appeal).	12/23
	Planning Board	6,625	\$1200 file cabinet	12/30
*	Zoning Board	-427	Over budget	
	Govt Buildings	9,744		
	Cemetery	2,957		
	Insurance	12,025		
	Regional Associations	1,560		
*	Gen Government	7,310	\$2109 (travel)	
*	Police	13,532	\$ 8000 (+\$16,000 from impact fees) 13 tasers Budget overage adjusted (notes)	12/16
*	Fire	57,459	\$4000.00 radio (\$3496 protective gear; \$979 equip, bldg?) \$10,625 Bergeron Protective Clothing for camera for the ambulance.	12/30 12/23
	Joint Loss	1021		
	Code Enforcement	15,888		
	Emergency Management	1,591		
*	Highway	65,305	\$750 signs; \$48,900 (Dubois and King contract for Prescott Road) ; \$9595 electric gate Brentwood Fence	12/23
*	Snow and Ice	19,722	\$7,000 spreader for shoulder work	12/16
	Waste	19,610		
*	Animal Control	3,343	Actuals increase budget shifts (notes)	
	Health Officer	539		
	Welfare	2,648		
	Recreation	2,472		
*	Library	752	\$1853.00 Over Budget in final	
	Conservation	1,014	\$8721.69 Land Trust; dues (\$250 plants for library)	12/22/14
*	Debt Service	19,286		
	TOTAL	\$361,138.00		

Swasey School 2015-16 Budget Notes

All info fact-checked with Town and SAU16 Audit Reports

BUDGET YEAR	Proposed Operating Budget	OB Adopted by Voters	Increase over previous year OB	K-5 Oct 1 Enrolled (official #)	Change in enrollment over prior year	Notes for comparison
2015-16	5,368,627		-1.58%			
2014-15		5,455,102	5.4%	329	- 10	19 classroom teachers for 18½ classes (K has 13-14 students/class); 18 aides; all class #'s well below Board recomm; \$24 K bonus \$ offered <i>81 fewer students than 08-09</i>
2013-14		5,176,504	0.8%	339	-26	19 classroom teachers for 18 ½ classes; 17 aides; 1 ESOL; 1 Title 1; 2 café assts; 3 SpEd teachers; 2 PE; f/t Guid and f/t Psych; 1 Curric Coord; 1 Tech
2012-13		5,134,767	1.5%	365	+8	20 classroom teachers (1/2 added to K); added curriculum coord; 17 aides; ESOL; Title 1; 1 Guidance plus f/t Psych; 3 SpEd teachers; 1 Tech; 31 on contract
2011-12		5,058,448	-2.6%	357	-32	Removed AP; 19 ½ classroom teachers; 17 aides; 3 Café aides; ESOL; eliminated SpEd sec; added 1 SpEd teacher; 1 Tech; 100K surplus used for playground
2010-11		5,192,184	2.8%	389	+8	22 aides; 4 café aides; AP; Psych & Guidance; 2 Nurses
2009-10		5,052,664	2.0%	381	-29	20 classroom teachers, 5 specialists, 25 aides; 3 café aides; 2 SpEd teachers (10 SpEd personnel); Asst Principal
2008-09		4,952,829	2.7%	410	-1	1 Asst Principal; 21½ classroom teachers; 27 aides; 2 f/t Speech; 3 SpEd teachers; 1.7 Guid/Psych; Nurse and Asst; PE and Asst
2007-08		4,822,176	6.6%	411	+20	
2006-07		4,523,366	13.7%	391	+7	Eliminated 2 curriculum coord; added AP
2005-06		3,978,598	7.4%	384	+17	20 teachers (under 1.2 mill for reg ed teacher line) aides: 55k
2004-05		3,703,091	12.6%	367	+19	
2003-04		3,289,032	9.4%	348	+35-40	18 classroom teachers, tech teacher, 2 SpEd teachers; 2 curriculum coord.
2002-03		3,007,754		308-313	----	new building; 16 ½ classroom teachers; tech teacher; 2 SpEd teachers; 2 coordinators